

2014

STEP 2 → CONT.

INCOME

STEP 3 →

DEDUCTIONS

STEP 4 →

TAX COMPUTATION

STEP 5 →

YOUR SOCIAL SECURITY NUMBER

7a. Number of Dependents (DO NOT include yourself or your spouse).....	7a.	[] []	[] []	[] []	[] []	[] []	[] []
7b. Add Lines 6c and 7a. Enter total.....	7b.	[] []	[] []	[] []	[] []	[] []	[] []

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ).....	8.	[] [] [] [] [] [] [] []	[] []
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must enclose a copy of your Federal Form 1040 Pages 1 and 2.			
9. Adjustments from Schedule 1 (See Tax Booklet on Page 11, Line 9).....	9.	[] [] [] [] [] [] [] []	[] []
10. Georgia adjusted gross income (Net total of Line 8 and Line 9).....	10.	[] [] [] [] [] [] [] []	[] []
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) (See Tax Booklet on Page 12 Line 11)	11a.	[] [] [] [] [] [] [] []	[] []
b. Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/>			
Total [] x 1,300=.....		11b.	[] [] [] [] [] [] [] []
c. Total Standard Deduction (Line 11a + Line 11b)..... Use EITHER Line 11c OR Line 12c (Do not write on both lines)	11c.	[] [] [] [] [] [] [] []	[] []
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A			
a. Federal Itemized Deductions (Schedule A-Form 1040)	12a.	[] [] [] [] [] [] [] []	[] []
b. Less adjustments: (See Tax Booklet on Page 13, Line 12)	12b.	[] [] [] [] [] [] [] []	[] []
c. Georgia Total Itemized Deductions.....	12c.	[] [] [] [] [] [] [] []	[] []
13. Subtract either Line 11c or Line 12c from Line 10; enter balance.....	13.	[] [] [] [] [] [] [] []	[] []
14a. Number on Line 6c. [] multiply by \$2,700 for filing status A or D OR multiply by \$3,700 for filing status B or C	14a.	[] [] [] [] [] [] [] []	[] []
14b. Number on Line 7a. [] multiplied by \$3,000.....	14b.	[] [] [] [] [] [] [] []	[] []
14c. Add Lines 14a. and 14b. Enter total.....	14c.	[] [] [] [] [] [] [] []	[] []
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14).....	15.	[] [] [] [] [] [] [] []	[] []
16. Tax (Use Tax Table in the Tax Booklet on Pages 20-22).....	16.	[] [] [] [] [] [] [] []	[] []
17. Credits from Schedule 2, Page 5, Line 12 of Form 500 (Enter total but not more than the amount on Line 16).....	17.	[] [] [] [] [] [] [] []	[] []
18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero.....	18.	[] [] [] [] [] [] [] []	[] []
19. Georgia Income Tax Withheld on Wages and 1099s (Enter Tax Withheld Only and enclose W-2s and/or 1099s)	19.	[] [] [] [] [] [] [] []	[] []
20. Other Georgia Income Tax Withheld..... (Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)	20.	[] [] [] [] [] [] [] []	[] []



Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2014

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (See Tax Booklet on Pages 11 and 12)

ADDITIONS to INCOME

- [illegible]

SUBTRACTION from INCOME

6. Retirement Income Exclusion (See Tax Booklet on Page 11)

a. Self: Date of Birth	Date of Disability:	Type of Disability:	6a.		
b. Spouse: Date of Birth	Date of Disability:	Type of Disability:	6b.		

- [illegible]

Adjustment										Amount									CC
Adjustment										Amount									00
Adjustment										Amount									00
Adjustment										Amount									00

- | | | | | | | | | | | |
|--|-----|--|--|--|--|---|---|---|---|-----|
| Total..... | 10. | | | | | | | | | .00 |
| 11. Total Subtractions (Enter sum of Lines 6-10 here)..... | 11. | | | | | | | | | .00 |
| 12. Net Adjustments (Line 5 less Line 11).
Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500..... | 12. | | | | | 2 | 5 | 0 | 0 | .00 |

10. Any additional pass-through credits claimed (Attach schedule).....▶ 10.
11. Low Income Credit (See Tax Booklet). 11a. 11b. ▶ 11c.
12. Enter the total of Lines 1 through 11 here and on Line 17, Pg. 2 of 500 form...▶ 12.

SAMPLE- INDIVIDUAL OWNER OF PASS THROUGH ENTITY

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2014



Page **2**

YOUR SOCIAL SECURITY NUMBER

7a. Number of Dependents (DO NOT include yourself or your spouse)..... 7a.

7b. Add Lines 6c and 7a. Enter total..... 7b.

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ)..... 8.

(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must enclose a copy of your Federal Form 1040 Pages 1 and 2.

9. Adjustments from Schedule 1 (See Tax Booklet on Page 11, Line 9)..... 9.

10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10.

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)..... 11a.
(See Tax Booklet on Page 12 Line 11)

b. Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐

Total ☐ x 1,300 =..... 11b.

c. Total Standard Deduction (Line 11a + Line 11b)..... 11c.
Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A

a. Federal Itemized Deductions (Schedule A-Form 1040) 12a.

b. Less adjustments: (See Tax Booklet on Page 13, Line 12) 12b.

c. Georgia Total Itemized Deductions..... 12c.

13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... 13.

14a. Number on Line 6c. ☐ multiply by \$2,700 for filing status A or D 14a.
OR multiply by \$3,700 for filing status B or C

14b. Number on Line 7a. ☐ multiplied by \$3,000..... 14b.

14c. Add Lines 14a. and 14b. Enter total..... 14c.

15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)..... 15.

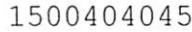
16. Tax (Use Tax Table in the Tax Booklet on Pages 20-22)..... 16.

17. Credits from Schedule 2, Page 5, Line 12 of Form 500
(Enter total but not more than the amount on Line 16)..... 17.

18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero..... 18.

19. Georgia Income Tax Withheld on Wages and 1099s 19.
(Enter Tax Withheld Only and enclose W-2s and/or 1099s)

20. Other Georgia Income Tax Withheld..... 20.
(Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)



										00
										00
										00

			1	0	0	0	0	00
			1	0	0	0	0	00

11. Total Subtractions (Enter sum of Lines 6-10 here).....▶ 11.

12. Net Adjustments (Line 5 less Line 11).
Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500.....▶ 12.



YOUR SOCIAL SECURITY NUMBER

SCHEDULE 2 CREDITS for LINE 17, PAGE 2 (See Tax Booklet on Pages 13 and 16)

1. Other State Credit(s) Tax Credit (See Tax Booklet on Page 15).....▶ 1. 00
2. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit, Qualified Caregiving Expense Credit, Georgia National Guard/Air National Guard Credit, Child and Dependent Care Expense Credit, Adoption Credit, Eligible Single-Family Residence Credit).....▶ 2. 00
3. Low Emission Vehicle Credit ☐ or Zero Emission Vehicle Credit ☐▶ 3. 00
(Requires DNR certification for either credit)
4. Qualified Education Expense Credit (Individual/Non pass through).....▶ 4. 1 0 0 0 0 00
5. Clean Energy Property Credit (Individual/Non pass through).....▶ 5. 00

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC or Partnership Interest and Other Credits
You must list the appropriate Credit Type Code in the space provided. If you claim more than four credits, enclose a schedule.
Enter the schedule total on Line 10. See Tax Booklet on Page 16 for a list of available credits and their applicable codes.

6. COMPANY NAME		CREDIT CODE TYPE
OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
7. COMPANY NAME		CREDIT CODE TYPE
OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
8. COMPANY NAME		CREDIT CODE TYPE
OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
9. COMPANY NAME		CREDIT CODE TYPE
OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN

10. Any additional pass-through credits claimed (Attach schedule).....▶ 10. 00
11. Low Income Credit (See Tax Booklet). 11a. 00 11b. 00▶ 11c. 00
12. Enter the total of Lines 1 through 11 here and on Line 17, Pg. 2 of 500 form...▶ 12. 1 0 0 0 0 00